different from that of the statute. See *State* v. *Langston*, 88 N. C. 692; *Town of Petersburg* v. *Metzker*, 21 Ill. 205. And some regard a substantial duplication of a statute as bad. See *State* v. *McCoy*, 116 N. C. 1059; *In re Sic*, 73 Cal. 142. All of these notions seem ill-founded, for as a crime is the transgression of a law, it is conceivable that the same act should constitute two offenses, one against the state and another against the municipality. See *Moore* v. *People*, 14 How. (U. S.) 13; *Mayor* v. *Allaire*, 14 Ala. 400. But see *In re Sic, supra*. And the weight of authority is clearly in accord with the principal case. *City of New York* v. *Marco*, 109 N. Y. Supp. 58; *State* v. *Ludwig*, 21 Minn. 202.

PARTNERSHIP — RIGHTS, DUTIES, AND LIABILITIES OF PARTNERS INTER SE — ACTION ON NOTE AFTER DISSOLUTION OF FIRM. — A partnership advanced to the defendant, one of the partners, money in excess of his share of the profits. For the excess, the defendant gave a four months' note to the firm's order. Thereafter he sold his interest in the partnership to a copartner. Later the firm assigned all its assets to a trustee in liquidation. There had been no settlement between the partners within six months prior to the time when the note was given. *Held*, that the trustee cannot recover on the note at law. *Summerson* v. *Donovan*, 66 S. E. 822 (Va.).

As a general rule, members of a partnership cannot recover from one another at law on partnership claims, until there has been a final settlement. *Sadler* v. *Nixon*, 5 B. & A. 936; *Crow* v. *Green*, 111 Pa. St. 637. But *cf. Wilby* v. *Phinney*, 15 Mass. 116. For the law cannot well handle matters of account, and the defendant's share in the firm's surplus may be more than sufficient to exhaust any particular claim against him. See *Ivy* v. *Walker*, 58 Miss. 253. But *cf. Bennett* v. *Smith*, 40 Mich. 211. And this reason holds, even if the defendant has withdrawn from the firm, or it has been dissolved. *Burley* v. *Harris*, 8 N. H. 233; *Lang* v. *Oppenheim*, 96 Ind. 47. But if a partner makes with his copartners an express contract isolated from the regular course of the partnership business, he is liable on it at law. *Pardee* v. *Markle*, 111 Pa. St. 548; *Fox* v. *Frith*, 10 M. & W. 131. It would seem that setting a definite time to pay a note implies a promise to pay without going into an accounting: indeed, it has been said that such a promise should be implied merely from a partner's taking a loan. See *Bank of British North America* v. *Delafield*, 126 N. Y. 410, 415; LINDLEY, PARTNERSHIP, 7 ed., 596. But each case must depend on its own circumstances, and as the court in the principal case assumes that the note was a mere item in the partnership account, its decision is sound. See *Robson* v. *Curtis*, 1 Stark. 78; *Simrall* v. *O'Bannons*, 7 B. Mon. (Ky.) 608.

POLICE POWER — NATURE AND EXTENT — POLICE POWER OF THE STATES AND THE FEDERAL POWER OF TAXATION. — A statute in North Dakota provides that every person to whom a federal license is issued must publish notice of the same for three weeks in the newspapers, and after such period keep posted, along with the government tax receipt, an affidavit of the fact of publication and the obtaining of such license; and further, a duly authenticated copy of the tax receipt is required to be filed with a certain state officer whose duty it is to publish monthly lists of such licenses. *Held*, that the statute is unconstitutional as an unreasonable burden on the federal power of taxation. *State of North Dakota* v. *Hanson*, 30 Sup. Ct. 179. See NOTES, p. 465.

PROCESS — MANNER AND EFFECT OF SERVICE — PRIVILEGE OF NON-RESIDENT PARTIES AND WITNESSES. — A non-resident out on bail pending trial on a criminal charge returned to the jurisdiction for trial. Immediately after acquittal he was served with summons in a civil suit having no connection with the former charge. *Held*, that he is not privileged from service of process. *Netrograph Mfg. Co.* v. *Scrugham*, 197 N. Y. 377. See NOTES, p. 474.

PROCESS — MANNER AND EFFECT OF SERVICE — PRIVILEGE OF NON-RESIDENT PARTIES AND WITNESSES. — A non-resident came voluntarily into the jurisdiction to testify in a civil suit, and while there was served with summons. *Held*, that he is privileged from service of process. *Chittenden* v. *Carter*, 74 Atl. 884 (Conn.). See NOTES, p. 474.

RECEIVERS — LIABILITY FOR RAILROAD'S TORT COMMITTED BEFORE APPOINTMENT. — A court appointed a receiver to preserve the property of a railroad during litigation. He was sued for damages resulting from an injury sustained before the railroad passed into his possession. *Held*, that he is not liable. *Fountain* v. *Stickney*, 123 N. W. 947 (Ia.).

A receiver authorized by statute to be appointed to wind up a corporation succeeds to all the company's liabilities; for discharging obligations is a necessary step in winding up. *Pickersgill* v. *Myers & The Lycoming Fire Insurance Co.*, 99 Pa. St. 602. But the appointment by a court of equity of a receiver to hold and manage corporate property during litigation does not dissolve the corporation. *State ex rel. Attorney-General* v. *Merchant*, 37 Oh. St. 251. The property of the corporation is simply in the custody of the court of which the receiver is an officer. *Memphis & C. R. Co.* v. *Hoechner*, 67 Fed. 456. Since the receiver is to operate the business, it is proper that he should be liable for torts committed in the course of his operation. *Little* v. *Dusenberry*, 46 N. J. L. 614. *Cf. Texas & Pacific Ry. Co.* v. *Geiger*, 79 Tex. 13. And a change of receivers does not affect the cause of action, for it is against the fund in court or against the receiver in his official rather than his personal capacity. *McNulta* v. *Lockridge*, 141 U. S. 327. But since the object of the receivership is the most profitable management of the business, the receiver need not perform contracts previously made by the corporation. *Quincy, Missouri, & Pacific Railroad Co.* v. *Humphreys*, 145 U. S. 82. For the same reason the principal case properly holds that he need not make compensation for its previous torts. *Northern Pacific Ry. Co.* v. *Heflin*, 83 Fed. 93.

RULE IN SHELLEY'S CASE — EXECUTORY TRUSTS. — A deed of land was made to X in fee in trust for the use of A for life, and at his death to convey to such person or persons as A might by his will direct, or in default of such direction to the heirs of A in fee. A made a conveyance of the land to the defendants in fee, and later died intestate. The defendants claimed that this conveyance was valid under the rule in Shelley's Case. *Held*, that the rule is not applicable. *Steele* v. *Smith*, 66 S. E. 200 (S. C.).

The rule in Shelley's Case does not apply to executory trusts. *Papillon* v. *Voice*, 2 P. Wms. 470; *Berry* v. *Williamson*, 11 B. Mon. (Ky.) 245, 265. An executory trust is one whose limitations are not completely declared but are to be determined by the trustee with the aid of the court according to the creator's apparent intention. *Jervoise* v. *The Duke of Northumberland*, 1 Jac. & W. 559, 570; *Cushing* v. *Blake*, 30 N. J. Eq. 689. Though of more frequent occurrence in English marriage settlements and wills, they are also known in this country. *Sackville-West* v. *Viscount Holmesdale*, L. R. 4 H. L. 543; *Nicoll* v. *Ogden*, 29 Ill. 323, 384. An executory trust of this kind must be carefully distinguished from a trust executory in the sense of not executed by the statute of uses. See *Estate of Fair*, 132 Cal. 523, 568. This distinction is vital in avoiding confusion with the equally well settled principle that for the rule in Shelley's Case to operate the two estates must be of the same quality. *Jones* v. *Lord Say & Seal*, 8 Vin. Abr. 262; *Griffith* v. *Plummer*, 32 Md. 74. Where the trusts are perfectly declared, a mere direction to convey will not make the trust executory in the strict sense. *Egerton* v. *Earl Brownlow*, 4 H. L. Cas. 1, 210; *Cushing* v. *Blake*, *supra*. But, by the better authority, the duty to convey prevents the trust from being executed by the statute. *Ayer* v. *Ritter*, 29 S. C. 135. *Contra*,